



Jonathan D. Frost, CPA
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To whom it may concern:

Based on the information provided by the client, we anticipate an estimated refund for the year ending December 31, 2020 in the amount of \$1,500,000 - \$1,800,000. This is based on information as of the date of this letter.

If you need any additional information, please let me know.

Sincerely,

A handwritten signature in blue ink that reads "Jonathan D. Frost".

Jonathan D. Frost